The paragraph starting on page 35, line 13, has been amended as follows:

According to the fifth embodiment, the concave portion 14 of the silicon substrate 11 can be used as a capacitor element for stabilizing the power source, not as the anti-fuse element, because a silicon oxynitride film whose breakdown voltage is unlikely to be lowered is used as the gate insulating film 18b'. Also, the surface area of the gate insulating film 18b' can be increased by forming a plurality of concave portions 14 within the silicon substrate 11. It follows that the capacitance of the capacitor can be increased without increasing the area occupied by the capacitor.

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IN THE CLAIMS:

Please cancel claims 12-20 without prejudice or disclaimer.

Please amend the claims as follows:

1. (Amended) A semiconductor device, comprising:

a first concave portion for element isolation, formed in a semiconductor substrate;

a second concave portion formed in the semiconductor substrate and having a depth from a top surface of the semiconductor substrate, equal to a depth of the first concave portion;

a first gate insulating film formed on a selected portion of said semiconductor substrate;

a second gate insulating film formed in at least a bottom surface of said second concave portion;

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a first conductive film formed on said first gate insulating film; and

a second conductive film formed on said second gate insulating film.

2. (Amended) The semiconductor device according to claim 1, wherein the second gate insulating film and the second conductive film are formed on the bottom surface of the second concave portion, on at least one side surface of the second concave portion and on the semiconductor substrate, and a top surface of the first conductive film is flush with a surface of the second conductive film formed on the semiconductor substrate.

3. (Amended) The semiconductor device according to claim 1, wherein the second gate insulating film is formed in a corner portion of the second concave portion.

4. (Amended) The semiconductor device according to claim 1, wherein an insulating film is formed on the second conductive film, and the second concave portion is filled with the insulating film, the second gate insulating film and the second conductive film.

5. (Amended) The semiconductor device according to claim 1, wherein the second concave portion is filled with the second gate insulating film and the second conductive film, and a surface of the second conductive film is substantially flat.

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6. The semiconductor device according to claim 1, wherein the semiconductor substrate is an SOI substrate.

7. (Amended) The semiconductor device according to claim 1, further comprising:

an element isolating region formed within the first concave portion such that the second gate insulating film and the second conductive film are allowed to extend over said element isolating region;

a contact electrically connected to a portion of the second conductive film which is positioned on the element isolating region; and

a wiring electrically connected to said contact.

8. (Amended) The semiconductor device according to claim 1, wherein a plurality of second concave portions are formed in the semiconductor substrate such that the second concave portions are filled with the second gate insulating film and the second conductive film, and a surface of the second conductive film is substantially flat.

9. (Amended) The semiconductor device according to claim 1, wherein a plurality of gate electrodes each consisting of the second conductive film is formed in said second concave portions.

10. (Amended) The semiconductor device according to claim 1, wherein an impurity concentration in the second conductive film is higher than an impurity concentration in the semiconductor substrate.

11. (Amended) The semiconductor device according to claim 1, wherein said second insulating film functions as an insulating film for an anti-fuse portion or for a capacitor element.

Please add the following new claims:

21. (New) A semiconductor device, comprising:

a first concave portion formed in a semiconductor substrate for serving as an aligning mark portion;

a second concave portion formed in the semiconductor substrate;

a first gate insulating film formed on a selected portion of said semiconductor substrate;

a second gate insulating film formed in at least a bottom surface of the second concave portion;

a first conductive film formed on said first gate insulating film; and

a second conductive film formed on said second gate insulating film.

22. (New) The semiconductor device according to claim 21, wherein the second gate insulating film and the second conductive film are formed on the bottom surface of the second concave portion, on at least one side surface of the second concave portion and on the semiconductor substrate, and a top surface of the first conductive film is flush with a surface of the second conductive film formed on the semiconductor substrate.

23. (New) The semiconductor device according to claim 21, wherein the second gate insulating film is formed in a corner portion of the second concave portion.

24. (New) The semiconductor device according to claim 21, wherein an insulating film is formed on the second conductive film, and the second concave portion is filled with the insulating film, the second gate insulating film and the second conductive film.

25. (New) The semiconductor device according to claim 21, wherein the second concave portion is filled with the second gate insulating film and the second conductive film, and a surface of the second conductive film is substantially flat.